



INVERTIS
UNIVERSITY BAREILLY

BACHELOR OF COMMERCE [B.Com.]

COURSE STRUCTURE

INVERTIS UNIVERSITY

Invertis Village, Delhi Lucknow Highway NH-24,
Bareilly, Uttar Pradesh Pin - 243 123, India |

B.COM

Programme outcome of **B.Com** is to produce competent in the area of management who can employ and implement their knowledge base in business processes and applications which will profoundly influence or utilized for existing paradigm of management, industry, Corporate and whole society to provide sustainable competitive edge to present scenario. Students will exhibit contemporary knowledge in various fields of business management and students will be eligible for doing jobs in various sectors of business, Insurance, industries and other trades of society

Programme Outcome of B.Com Programme:

- PO1. Management knowledge: Apply the knowledge of businesses, industries, Functions of management, entrepreneurship fundamentals and many more.
- PO2. Problem analysis: Identify, formulate, research literature, and analyze complex managerial problems reaching substantiated conclusions using first principles of management i.e. Planning.
- PO3. Design/development of solutions: Design solutions for complex business problems and design system approaches or processes that meet the specified needs with appropriate consideration for the social upliftment, and the cultural, and environmental considerations.
- PO4. Environment and sustainability: Understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development of the companies as well as society as a whole.
- PO5. Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the management practice.
- PO6. Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.
- PO7. Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PO8. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

STUDY AND EVALUATION SCHEME
Bachelor of Commerce
[B.Com.]
(Effective from Session 2020-2021)

YEAR I, SEMESTER I

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR101	Principles of Business Management	CC 1	3	1	0	30	70	100	4
BCR102	Book Keeping and Basic Accounting	CC 2	3	1	0	30	70	100	4
BCR103	Principles of Economics	CC 3	3	1	0	30	70	100	4
BCR*	GE-1	GE	3	1	0	30	70	100	4
BCR**	SEC-1	SEC	3	1	0	30	70	100	4
TOTAL			15	5	0	150	350	500	20
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

YEAR I, SEMESTER II

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR201	Financial Accounting	CC 4	3	1	0	30	70	100	4
BCR202	Business Laws	CC 5	3	1	0	30	70	100	4
BCR203	Business Statistics	CC 6	3	1	0	30	70	100	4
BCR204	Business Environment	CC 7	3	1	0	30	70	100	4
BCR241	Environmental Science	AECC	2	0	0	15	35	50	2
BCR291	Comprehensive Viva Voce	Practical	0	0	0	0	50	50	2
TOTAL			14	4	0	135	365	500	20
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

YEAR II, SEMESTER III

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR301	Corporate Accounting	CC 8	3	1	0	30	70	100	4
BCR302	Corporate Laws	CC 9	3	1	0	30	70	100	4
BCR303	Cost Accounting	CC 10	3	1	0	30	70	100	4
BCR*	GE-2	GE	3	1	0	30	70	100	4
BCR**	SEC-2	SEC	3	1	0	30	70	100	4
TOTAL			15	5	0	150	350	500	20

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

YEAR II, SEMESTER IV

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR401	Human Resource Management	CC11	3	1	0	30	70	100	4
BCR402	Income Tax Law and Accounts	CC 12	3	1	0	30	70	100	4
BCR403	Public Finance	CC 13	3	1	0	30	70	100	4
BCR404	Research Methodology	CC14	3	1	0	30	70	100	4
BCR441	Professional Skills Enhancement	AECC	0	0	2	0	50	50	2
BCR**	SEC-3	SEC	3	1	0	30	70	100	4
TOTAL			15	5	2	150	400	550	22

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

NOTE: At the end of fourth semester, students will undergo 1 month summer training compulsorily during summer vacation in Public Sector/Private Sector Undertakings known as Industrial Training/Internship.

YEAR III, SEMESTER V

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR501	Management Accounting	CC 15	3	1	0	30	70	100	4
BCR502	Goods & Service Tax (GST)	CC16	3	1	0	30	70	100	4
BCR541	Summer Internship Project	AECC	0	0	0	30	70	100	4
BCR***	DSE 1	DSE	3	1	0	30	70	100	4
BCR***	DSE 2	DSE	3	1	0	30	70	100	4
BCR***	DSE 3	DSE	3	1	0	30	70	100	4
TOTAL			15	5	0	180	420	600	24

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

YEAR III, SEMESTER VI

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR601	Financial Management	CC 17	3	1	0	30	70	100	4
BCR602	E-Commerce	CC18	3	1	0	30	70	100	4
BCR***	DSE 4	DSE	3	1	0	30	70	100	4
BCR***	DSE 5	DSE	3	1	0	30	70	100	4
BCR***	DSE 6	DSE	3	1	0	30	70	100	4
BCR691	Comprehensive Viva Voce	Practical	0	0	0	0	50	50	2
TOTAL			15	5	0	150	400	550	22

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

**LIST OF SKILL ENHANCEMENT COURSE
(SEC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR121	SEC-1	Fundamentals of Computer
2	BCR122	SEC-1	Cyber Crimes and Laws
3	BCR123	SEC-1	Personal Finance and Planning
4	BCR321	SEC-2	Fundamentals of Entrepreneurship
5	BCR322	SEC-2	Digital Marketing
6	BCR323	SEC-2	Training and Development
7	BCR421	SEC-3	Auditing
8	BCR422	SEC-3	Collective Bargaining and Negotiation Skills
9	BCR423	SEC-3	E-Filing of Returns

LIST OF GENRIC ELECTIVES (GE)

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR131	GE-1	Human Values & Business Ethics
2	BCR132	GE-1	Fundamentals of Marketing
3	BCR331	GE-2	Principles of Marketing
4	BCR332	GE-2	Investing in Stock Markets
5	BCR333	GE-2	Finance for Non-Finance Executives

**LIST OF ABILITY ENHANCEMENT
COMPULSORY COURSE (AECC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR241	AECC	Environmental Science
2	BCR441	AECC	Professional Skills Enhancement
3	BCR541	AECC	Summer Internship Project

**LIST OF DISCIPLINE SPECIFIC
ELECTIVE (DSE)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR511	DSE-1	Indian Economy
2	BCR512	DSE-1	Financial Markets, Institutions and Financial services
3	BCR513	DSE-2	Banking & Insurance
4	BCR514	DSE-2	Management of Working Capital
5	BCR515	DSE-3	Advertisement & Personal Selling
6	BCR516	DSE-3	Rural Marketing
7	BCR611	DSE-4	Fundamentals of Investment
8	BCR612	DSE-4	Consumer Behavior
9	BCR613	DSE-5	International Business
10	BCR614	DSE-5	Organisational Behaviour
11	BCR615	DSE-6	Industrial Relation & Labour Laws
12	BCR616	DSE-6	Stress Management

* represents students can choose subject from SEC List.

** represents students can choose subject from GE List.

*** represents students can choose subject from DSE List.

B.Com.: Semester-I	
BCR 101: PRINCIPLES OF BUSINESS MANAGEMENT	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The course aims to demonstrate an understanding of current and relevant management knowledge and develop skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts related to Business.

CO2: demonstrate the roles, skills and functions of management.

CO3: analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CO4: understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

CO5: be able to analyze organizational case situations in each of the four functions of management.

Unit I: Introduction
Concept, nature, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Historical development of management – Foyal, Taylor & Weber
Unit II: Planning and Decision Making
Concept, process, and types. Decision making - concept and process; Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.
Unit III: Organizing
Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.
Unit IV: Motivating and Leading People at Work
Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication.
Unit V: Managerial Control
Concept and process; Effective control system; Techniques of control traditional and modern.

Suggested Readings

- Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
- Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
- Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
- Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.
- Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
- Hampton, David R: Modern Management; McGraw Hill, New York.
- Stoner and Freeman: Management; Prentice-Hall, New Delhi.
- Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
- Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.

Note: Latest edition of readings may be used.



B.Com.: Semester-I	
BCR 102: BOOK KEEPING AND BASIC ACCOUNTING	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: recognize the importance of the bookkeeping and accounting.

CO2: understand the general purposes and functions of accounting.

CO3: knowledge of accounting procedure of Joint venture and Consignment

CO4: determine the main elements of financial accounting information – assets, liabilities, revenue and expenses.

CO5: identify the main financial statements and their purposes.

Unit-I:
Need, development, and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting; International accounting standards (only outlines); Accounting principles; Accounting standards in India.
Unit-II:
Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Preparation of ledger; Subsidiary Books including Cash Book and Trial Balance; Rectification of Errors.
Unit-III:
Classification of Income; Classification of expenditure; Classification of receipts; Preparation of Bank Reconciliation Statement.
Unit-IV:
Meaning, Concept and features of Joint Venture, methods of recording joint venture transactions and treatment of cash discount; Consignment- some important terms and accounting procedure.
Unit-V:
Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Familiarity with Accounting standard Package (Ex-Tally)

Suggested Readings

- Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
- Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi
- Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: KitabMahal, Allahabad.
- Mishra A.K.: Financial Accounts, SahityaBhawan Publishers and Distributers.
- Jha, B.K.: Financial Accounting, KedarNath& Ram Nath, Meerut.

Note: Latest edition of readings may be used

B.Com.: Semester-I	
BCR 103: PRINCIPLES OF ECONOMICS	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective:

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the basic problem of an economy.
- CO2: understand the basic concepts of micro economics.
- CO3: understand the relevance & concept of economies of scale.
- CO4: analyze different market structures.
- CO5: understand the relevance of economics in taking business decisions.

Unit 1: Introduction
Meaning, Nature and scope of economics, Types of economics. Basic problems of an economy. Theories of Consumer Behaviour; Utility analysis.
Unit 2: Demand
Concept of demand and its determinants. Change in demand and change in quantity demanded and Law of demand. Meaning / Types of elasticity of demand. Measurement of elasticity of demand; Price, income and cross elasticity.
Unit 3: Production Function
Meaning of Production function. Total average and marginal product. Law of variable proportions, Iso-quants, Returns to scale; Theory of Costs: Meaning and types of cost. Short-run and long-run cost curves - traditional and modern approaches.
Unit 4: Market Structures
Market structures and business decisions; Objectives of a business firm. Price and output determination under different forms of market- perfect competition, monopoly, monopolistic competition and oligopoly.
Unit 5: Factor Pricing
Marginal Productivity theory of wage Rent -concept; Ricardian and modern theories of rent; Quasi-rent. Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.

Suggested Readings:

- John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
- Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
- Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.
- Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Stigler G: The Theory of Price; Prentice Hall of India.
- Nellis& Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire.
- Ahuja H.L.: Business Economics; S.Chand&Co.,New Delhi.
- M.L. Jhinghan: Micro Economics Theory.

Note: Latest edition of text books shall be used.

B.Com.: Semester-I GE-1 BCR131 : HUMAN VALUES & BUSINESS ETHICS	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The course aims at imparting basic knowledge of human values and the difference between values and ethics, so as to provide an opportunity to students to know about the ways to fight with the human values crisis in today's contemporary Indian society. The course also aims to foster the culture of creativity, ethical decision making, humanity, individual freedom, truth, goodness and beauty.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the nature of values.
- CO2: differentiate between spirituality and secularism.
- CO3: analyze the concept of unity of all life.
- CO4: understand the element of corporate social responsibility.
- CO5: demonstrate ethical issues in international business.

Unit I: Introduction
Concept of values, value formation, nature of values. Categories of values: material, social, aesthetic, ethical, cultural, religious and spiritual values. Value crisis in the contemporary Indian society. Ethics: development of ethics, ethical dilemma, ethical decision- making process, relevance of ethics and values in business.
Unit II: Human Values and Indian Ethos
Different perceptions of human values, behavioral scientists approach, humanity, human aspirations, hope and joy, human values and freedom, creativity, love and wisdom, relative and absolute values, truth, goodness and beauty, Satyam Shivam Sundaram.
Unit III: Religious and Social Values
Values of Justice, democracy, nationalism, secularism, national integration, human dignity and human rights, education system and values. Four Purusharthas, the five debts, nishkama karma, sthithapragya, Concept of unity of all life, Buddha and Jain philosophy, Gandhism— Truth and Non-violence. Cases/Exercises
Unit IV: Human Values and Corporate World
Interpersonal relationships in work group, Indian heritage in production and consumption, corporate social responsibility and corporate governance. Stress Management.

Unit V: Globalization and Values

Technology and human values, ethical issues in international business, westernization and modernization, business ethics in Japan, UK & USA. Case Study

Suggested Readings:

- Business Ethics, Fernando, Pearson Publication, 2007.
- Business Ethics , CSV Murthy, Himalaya Publishing House, 2nd Edition
- A N Tripathy,2003, Human Values, New Age Publishers.
- Business Ethics , Bani P. Banerjee, Excel Books, 2005

Note: Latest edition of text books shall be used.



B.Com.: Semester-I	
GE-1	
BCR132 : FUNDAMENTALS OF MARKETING	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The objective of this course is to orient the students about business and its functional area- marketing and provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: familiarize with the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.
- CO2: discuss and make the students understand the complexities involved in various targeting and positioning decisions.
- CO3: equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies.
- CO4: develop the skills among students to enable them to design the promotion-mix strategies.
- CO5: make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

Unit I: Introduction

Market- Meaning, types and structures; Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors- demographic, economic, natural, technological, politico-legal and socio-cultural.

Unit II: Understanding Consumer behaviour and Target Market Selection

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market segmentation- concept, importance and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning- concept and bases.

Unit III: Product and Pricing Decisions

Concept and classification; Levels of Product; Product mix decision -concept; Branding- concept and functions; Packaging and Labeling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

Unit IV: Distribution and Promotion Decisions

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics– concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

Unit V: Developments in Marketing

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.

Suggested Readings

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition). Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
- The Consumer Protection Act, 1986.

Additional Readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill
- Grewal, D. & Levy, M. (2017). Marketing (5th ed.). McGraw-Hill Education.

Note: Latest edition of text books shall be used.

B.Com.: Semester-I SEC-1 BCR 121: FUNDAMENTALS OF COMPUTER	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: determine the importance of the computer techniques.
- CO2: understand the various function of operating system.
- CO3: get practices of different function of MS word.
- CO4: determine the different functions and methods of MS Excel.
- CO5: determine the different functions and methods of MS power point.

Unit I:
What is a computer? Components of a computer system. Classification of computers. Types of computers. Brief history of evolution of computers, generation of computers. Computer hardware and software, Input/output devices. Computer memories. Introduction to internet: Components, Services and working on internet, introduction to protocols, tools
Unit II:
Introduction to Operating System: Types & service of operating system, GUI vs CLI; Windows OS- Icons, Desktop, Shortcuts, Status bar, Title Bar, Menus, Task Bar, Control Panel.
Unit III:
MS Word: Introduction and Functionalities.
Unit IV:
MS Excel: Introduction and Functionalities.
Unit V:
MS PowerPoint: Introduction and Functionalities.

Suggested Readings

- Computer Fundamental, V. Rajarjaman, Prentice Hall of India, 4 Edition
- Computer Fundamental, P.K. Sinha: BPB Publications, 2nd edition, 1992.
- PC Software for Windows, R.K. Taxali, Tata McGraw Hill, Golgotia Publications, latest edition.

B.Com.: Semester-I SEC-1 BCR 122 : CYBER CRIME AND LAWS	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: identify cyber risk associated with online activities.
- CO2: learn safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
- CO3: identify the threats attached with using different popular virtual places or platforms.
- CO4: generate and preserve electronic evidences for personal and professional use.
- CO5: work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber crimes.

Unit-I: Cyber Crimes
Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; cyber forensic.
Unit-II: Definitions under IT Act, 2000
Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Cyber jurisdiction.
Unit-III: Contemporary Business Issues in Cyber Space
Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date Security risks: Instant messaging platform, social networking sites, mobile applications and Internet of Things (IOT). Domain name dispute and their resolution, E-forms; E- Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit-IV: Electronic Records

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures

Unit-V: Regulatory Framework

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

Suggested Readings

- Brian, Craig. (2012). Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Sharma J. P., and Kanojia, S. (2018). E Business and Cyber Laws. New Delhi. Bharat Law house Pvt Ltd.
- Rattan J, (2015) Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
- Arora, S. and Arora R. (2017), Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.

Additional Readings

- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and E-commerce for managers. Pearson Education.
- Joseph, P.T. (2015). E-Commerce-An Indian Perspective. PHI

Note: Latest edition of text books may be used.

B.Com.: Semester-I SEC-1 BCR 123 PERSONAL FINANCE AND PLANNING	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the meaning and relevance of Financial Planning.
- CO2: familiarize with regard to the concept of Investment Planning and its methods.
- CO3: examine concept of Personal Tax Planning.
- CO4: analyze Insurance Planning and its relevance.
- CO5: develop insights in to Retirement planning and its relevance.

Unit I: Introduction to Financial Planning
Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.
Unit II: Investment planning
Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.
Unit III: Personal Tax Planning
Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.
Unit IV: Insurance Planning
Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.
Unit V: Retirement Planning
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

Practical

Note: Practical exposure is recommended to develop skills required for a financial planner.

Suggested Readings

- Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18).
- Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill

Additional Readings

- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business
- Tripathi, Vanita, Fundamentals of Investment, Taxmann

Note: Latest edition of text books may be used.

B.Com.: Semester-II	
BCR 201: FINANCIAL ACCOUNTING	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts regarding special transactions of business organization.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understanding the basic concept of Accounting and its functioning and familiarize with Accounting Standards
- CO2: recording the transactions and maintenance various Books for different Business
- CO3: recording the transactions for Department and Branches
- CO4: knowledge of accounting procedure incase of voyage and insurance claims
- CO5: do accounting in case of insolvency of Individual & partnership firm.

Unit 1
Accounting: Meaning, Nature, Significance and Limitation of Accounting, Accounting Concepts, Conventions and Accounting Standards, Generally Accepted Accounting Principals (GAAP) and their relevance.
Unit II
Preparation of accounts relating to Royalty Accounts, Hire-purchase and installment purchase system Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract, Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.
Unit III
Department Accounts: Meaning, Methods of keeping departmental accounts, allocation of expenses, interdepartmental transactions, Branch Accounts: Dependent branch, Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch;
Unit IV
Voyage Accounts: Accounting regarding complete voyage, accounts regarding incomplete voyage Insurance Claims: Claim for loss of stock, claim for loss of profit, claim for loss of fixed assets
Unit V
Insolvency accounts: Individual & partnership firm.

Suggested Readings

- Financial Accounting, Navyug Publications, Agra, 7th edition
- Accounting Principles, Richard Irwin Inc,
- Financial Accounting, Gupta, R.L and Radhaswamy, Sultan Chan and Sons, New Delhi
- Financial Accounting, Monga J.R., Ahuja Girish, and Sehgal Ashok: Mayur Paper Back

Note: Latest edition of textbooks may be used.



B.Com.: Semester-II	
BCR 202: BUSINESS LAWS	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: recognize the importance of the various concepts of business law

CO2: understand the various laws of contract and sale.

CO3: apply various laws in business decisions.

CO4: determine the availability of law for consumers.

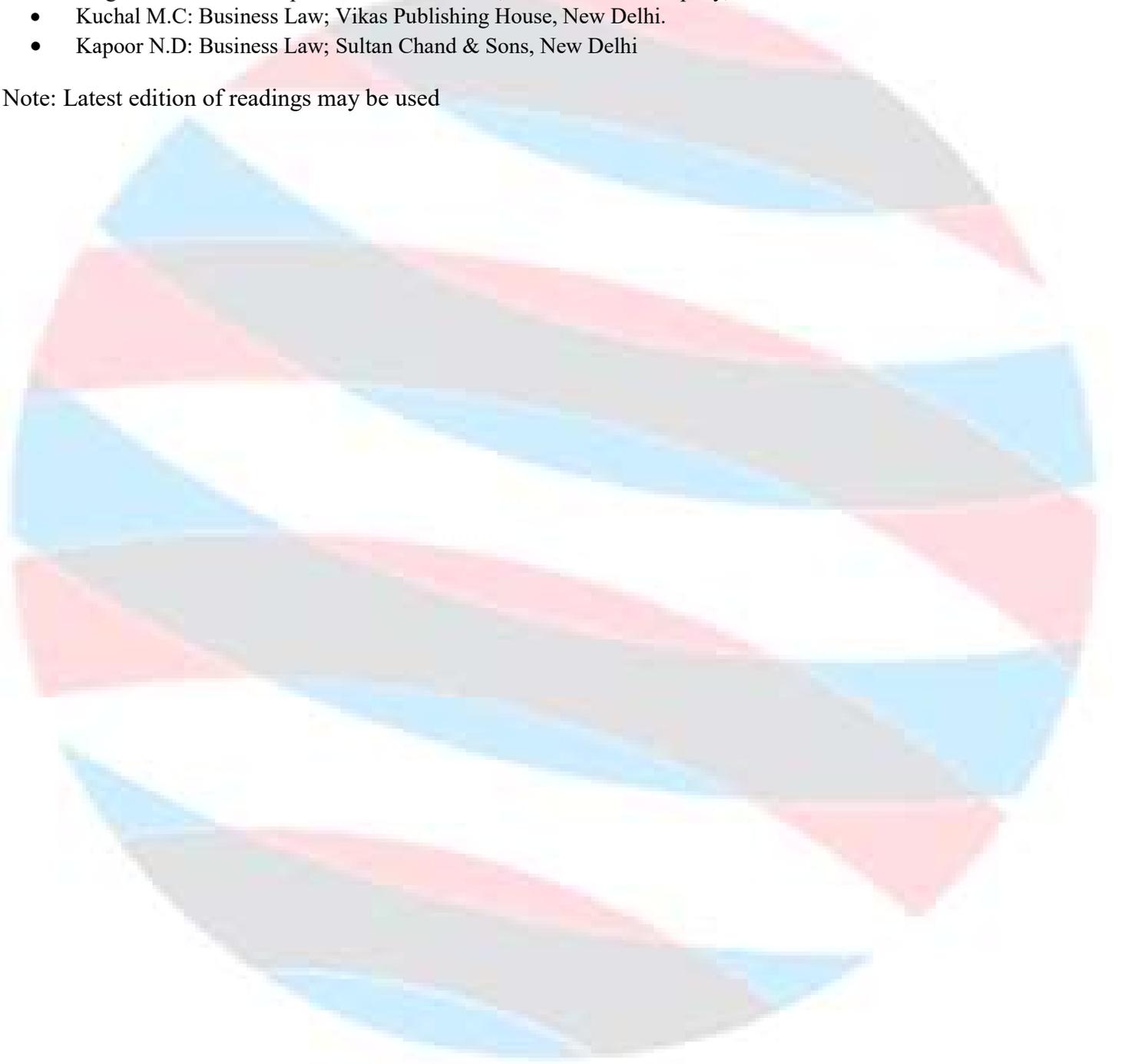
CO5: classify the special laws related to business like indemnity, guarantee, contingent contracts.

Unit I
Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Void and Agreement Voidable Agreement ; Performance of contract; Discharge of contract; Remedies for breach of contract.
Unit II
Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.
Unit III
Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.
Unit IV
Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument
Unit V
The Consumer Protection Act 1986: Salient features; Definition of a consumer; Grievance redressal machinery
Foreign Exchange Management Act 2000: Definitions and main provisions

Suggested Readings

- Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
- Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
- Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
- Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
- Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi

Note: Latest edition of readings may be used



B.Com.: Semester-II	
BCR 203: BUSINESS STATISTICS	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: explain the importance of Statistics in Business and Management

CO2: explain basic methods of business statistics which are immensely useful for economic problems.

CO3: solve the problems related to measures of central tendency, variation, significance of measuring variation and the time series analysis.

CO4: understand uncertainty in business world and its economic interpretation.

CO5: understand the idea for handling large sized data problems.

Unit I
Introduction: Meaning, Scope, Importance and Limitations of Statistics. Statistical Investigation: Planning of statistical investigation, Census and concepts of statistical population and sample, sampling methods Collection of Primary and Secondary data, classification and Tabulation of data, Frequency distribution.
Unit II
Statistical Average: Arithmetic, geometric and Harmonic means, Mode Median, Quartiles and percentiles, Simple and weighted averages; Uses and Limitations of different averages. Diagrammatic and Graphic Presentation: Histogram, Frequency polygon. Frequency curve and Ogive curves; Graphic location of Mode, Median and Quartiles.
Unit III
Dispersion and Skewness: Range; Quartile Deviation; Mean Deviation and their coefficients, Standard Deviation and Coefficient of Variation, Skew-ness and its coefficients.
Unit IV
Correlation, types of correlation, importance of correlation, Degree of correlation and Regression: Karl person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation; Rank Difference Method and Concurrent Deviation Method, merits and demerits; Methods of correlation, Standard error. Regression Analysis: Principle of regression lines; Regression equations and estimation. Application of Regression line.

Unit V

Index Numbers: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting, Fisher's ideal index number and Reversibility tests, Application of Index Numbers

Analysis of Economic Time Series: Component of time Series, calculation of Secular Trend, Moving Average method and method of Least squares, Introduction to Statistical Softwares.

Suggested Readings

- D.N. Elhance, Fundamentals of Statistics.
- S.C. Gupta and Indra Gupta, Business Statistics, Himalaya Publication House, New Delhi.
- R.P. Hooda, Statistics for business and Economics.
- S.P. Gupta, Fundamentals of Statistics.
- Lewin and Rubin, Statistics for Management.
- Tondan, Ravi: Business Statistics.

B.Com.: Semester-II	
BCR 204: BUSINESS ENVIRONMENT	
Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The main objective of the course is to familiarize and equip students with the knowledge on the concepts and elements under Economical, Legal, Natural, Technological, Political, Socio-Cultural and Global Environment.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: recognize the concept of Business Environment and economic trends.
- CO2: understand the reason behind the problem of growth of an economy.
- CO3: recognize the importance of government in an economy.
- CO4: understand the history and present working of planning commission.
- CO5: recognize the concept and importance of International business environment.

Unit I
Indian Business Environment: Concept, components, and importance Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.
Unit II
Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.
Unit III
Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.
Unit IV
The Planning Commission- Success and failure of FYP's; NITI Aayog
Unit V
International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions-GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Counter trade.

Suggested Readings

- Sundaram & Black: The International Business Environment; Prentice hall, New Delhi.
- Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
- Khan Farooq A: Business and Society; S. Chand,. Delhi.
- Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand,Delhi.
- Misra S.K and PuriV.K:Indian Economy; Himalaya Publishing House, NewDelhi.
- Hedge Ian: Environmental Economics; MacMillan,Hampshire.
- DuttRuddar: Economic Reforms in India - A Critique; S.Chand, NewDelhi.

Note: Latest edition of readings may be used



B.Com.: Semester-II AECC BCR241: ENVIRONMENTAL SCIENCE	
Teaching Scheme	Examination Scheme
Lectures: 2 hrs/Week	Class Test – 6 Marks
Tutorials: 0 hr/Week	Teachers Assessment – 3 Marks
Credits: 2	Attendance – 6 Marks
	End Semester Exam – 35 marks

Course Objective

The main objective of environment education is to provide every person with opportunities to acquire the knowledge, values, attitudes, commitment, and skills needed to protect and improve the environment; to create new patterns of behavior of individuals, groups, and society as a whole towards the environment.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: describe the various types of natural resources.
- CO2: differentiate between various biotic and abiotic components of ecosystem.
- CO3: examine the values, threats of biodiversity, the methods of conservation, endangered and endemic species of India.
- CO4: illustrate causes, effects, control measures of various types of environmental pollutions.
- CO5: Explain the methods of water conservation, causes, effects of climate change, global warming, acid rain and ozone layer depletion, various types of disasters and their mitigation measures.

Unit I
Ecology and environment Concept and definition, Scope & Importance, Need for Public Awareness, Environmental Education. Eco System-Types, Food chain, Food-web, Ecological pyramids.
Unit II
Natural Resources- Water, minerals and forests. Material cycles-Carbon, Nitrogen and Water Cycle Energy – Different types of energy, Conventional and Non-Conventional.
Unit III
Environmental Pollution and their effects. Water, Land, Noise, Air & Automobile pollution. Solid waste management. Population Growth, Climate Change and Global warming- Effects.
Unit IV
Environmental Protection- Role of Government, Initiatives by Non-governmental Organizations (NGO).
Unit V
Project Activity Project Report in the field - Air pollution area, water pollution area and noise pollution area.

Suggested Readings

- Environmental Studies , Benny Joseph; Tata McgrawHill,2005
- Environmental Studies, Dr. D.L. Manjunath; Pearson Education-2006
- Environmental studies, R. Rajagopalan; Oxford Publication – 2005
- Text book of Environmental Science & Technology, M. Anji Reddy, BS Publication, Revised edition.

Note: Latest edition of readings may be used.

